

# OVERVIEW OF THE FRENCH PROJECT ON E-INVOICING AND E-REPORTING

ENTRY INTO FORCE ON 1ST SEPTEMBER OF 2026

# *Summary*

1. Current rules on e-invoicing
2. Background and goals
3. Legal framework
4. Timeline
5. Architecture « Y » model
6. Features of e-invoicing
7. Features of e-reporting
8. Features of payment data reporting
9. Contacts and more information

# Current rules on e-invoicing

**2008** (*loi n°2008-776 de modernisation de l'économie*)

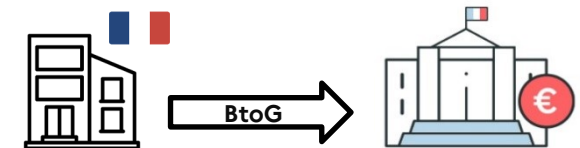
- **Reception : State services** must accept e-invoices from suppliers as of **1st of january 2012**
- **Issuing : possibility** for companies to e-invoice State services

**2014** (*ordonnance n°2014-697 implementing european directive 2014/55/EU*)

- **Reception** : obligation extended to **all public entities**
- **Issuing** : progressive introduction of **mandatory e-invoicing** for all companies between 2017 and 2020

**Since 1st january 2020**

- E-invoicing **mandatory** for **B to G** through a public portal : **Public portal**





# Legal framework of French invoicing scheme



- art. 26, amending finance law for 2022
- Regulatory texts dated October 7th, 2022

- Council implementing decision (EU) 2022/133 of 25 January 2022 authorizing France to introduce a special measure derogating from articles 218 and 232 of VAT Directive

=> Two complementary digital reporting requirements :

1

## E-invoicing

Mandatory e-invoicing between French resident companies (issuing, transmission and receipt of e-invoices) about transactions located in France for VAT purpose

+ Transmission of billing data to the administration



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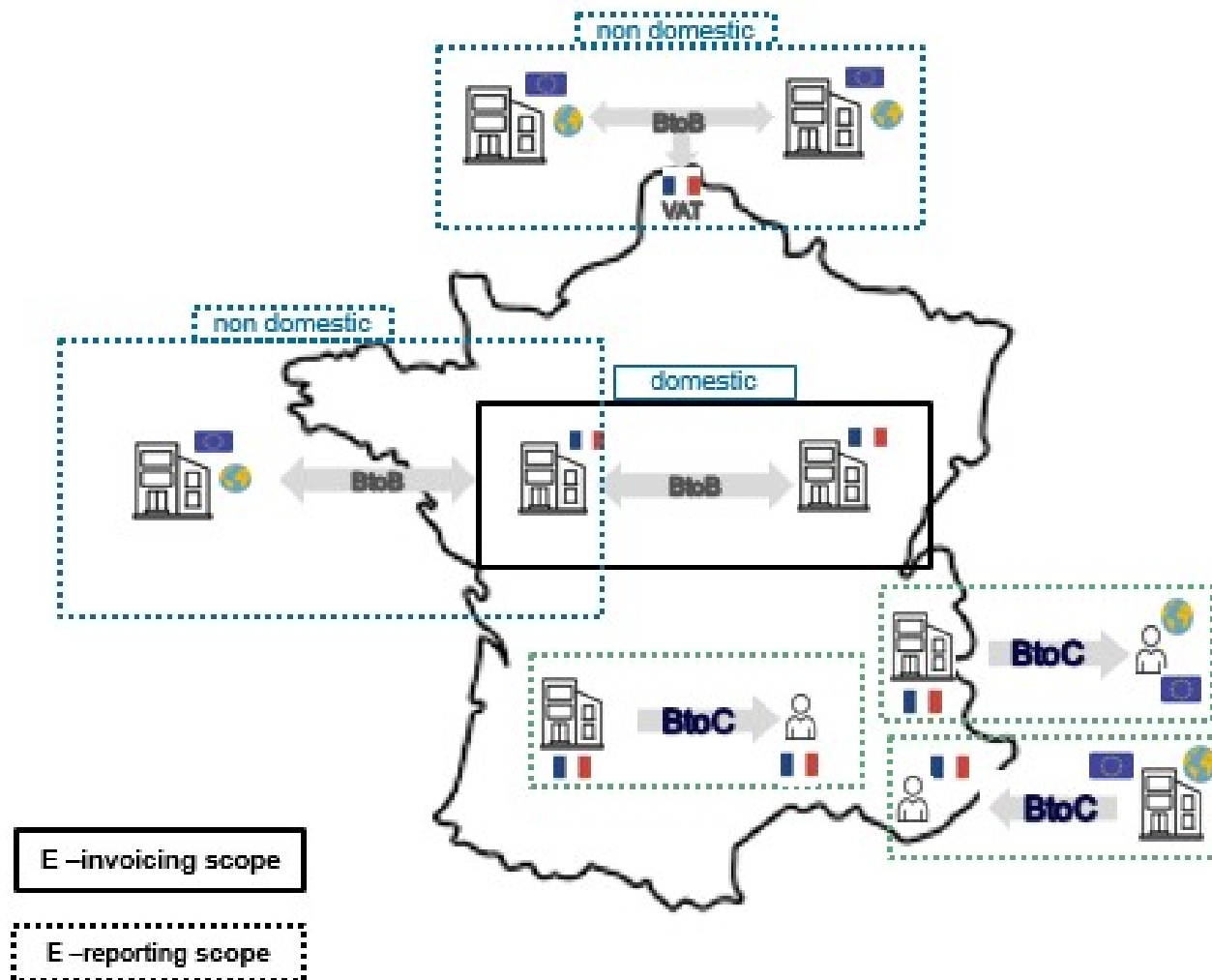
## E-reporting

Mandatory e-reporting to the administration of data related to expressly listed transactions not covered by e-invoicing :

- B to B non domestic transactions
- B to C transactions

**And transmission of payment data for supply of services**

# General overview of the legal framework



## Terms :

### ➤ BtoB domestic (e-invoicing)

- between two taxable persons established in France
- Submitted to French invoicing rules

### ➤ BtoB non domestic (e-reporting)

- between two taxable persons, one is not established in France, or
- Transaction submitted to VAT in France between two taxable persons not established in France

### ➤ BtoC (e-reporting)

- supplier is established in France or
- supplier is not established in France but has VAT obligations in France and has not opted for OSS

## Background and goals

- **Feasibility study + experimentation** carried out by AIFE with > 100 companies
- **Success** of the **BtoG** solution in France
- Examples of several solutions implemented abroad

Strengthening competitiveness of companies

Simplifying VAT obligations

Enhancing fight against VAT fraud

Deepening knowledge of economic activities



4 millions

companies  
concerned

2-3  
billions

invoices a year

7-10€

approx. savings  
per invoices

4,5  
billions €

Benefits for  
the economy

# Timeline

## E-invoicing

- **Receipt** : from 1st/09/2026 : **all companies** must be able to receive electronic invoice.
- **Issuing** :
  - Large companies : from 1st/09/2026
  - Medium companies : from 1st/09/2026
  - SME : 1st/09/2027

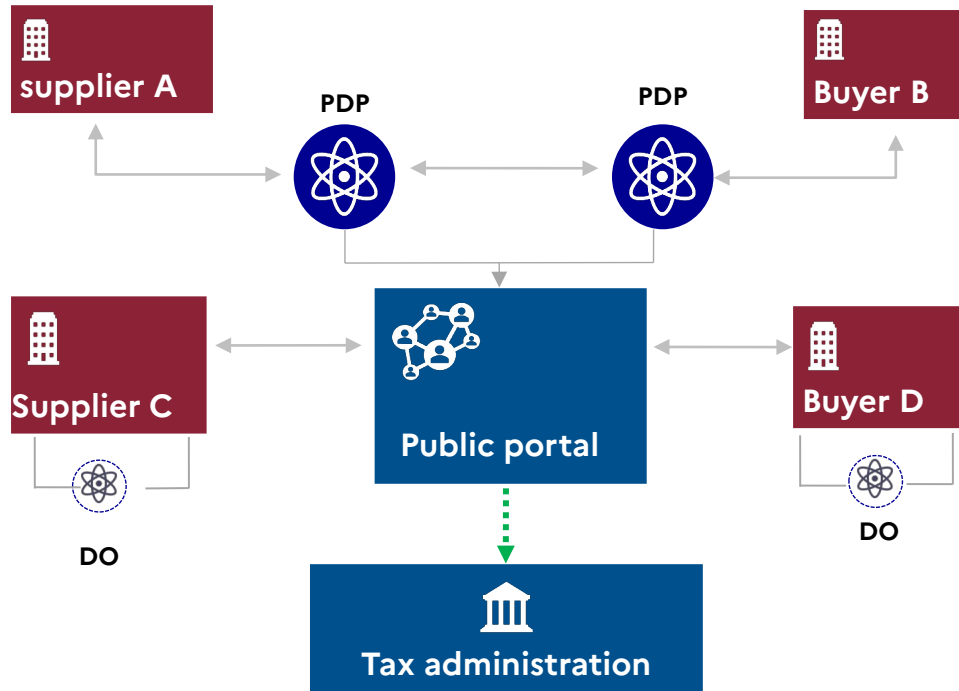
**E-reporting** : same timeline



- Some additional details:
    - **A company moves into the higher category:**
      - **1/ as soon as the workforce criterion is exceeded.**
      - **2/ if the workforce condition is not met, only if the annual turnover and the balance sheet total are above the threshold.**
    - **The concept of company retained is that of the legal unit, a legal unit being identified by its SIREN number.**
    - **The size of the company is assessed on January 1, 2025, on the basis of the last balance sheet closed before this date or, otherwise, on the basis of the first balance sheet closed from this date.**
    - **The amounts to be retained for foreign companies without a permanent establishment in France are: total balance sheet / total turnover and total employees attached to this foreign establishment, whether it is carried out in France or not.**
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# Description of the scheme of transmission "Y" model



**Mandatory** : use the services of a dematerialization platform

**Freedom to choose** :

- one or more platforms,
- either private or public.

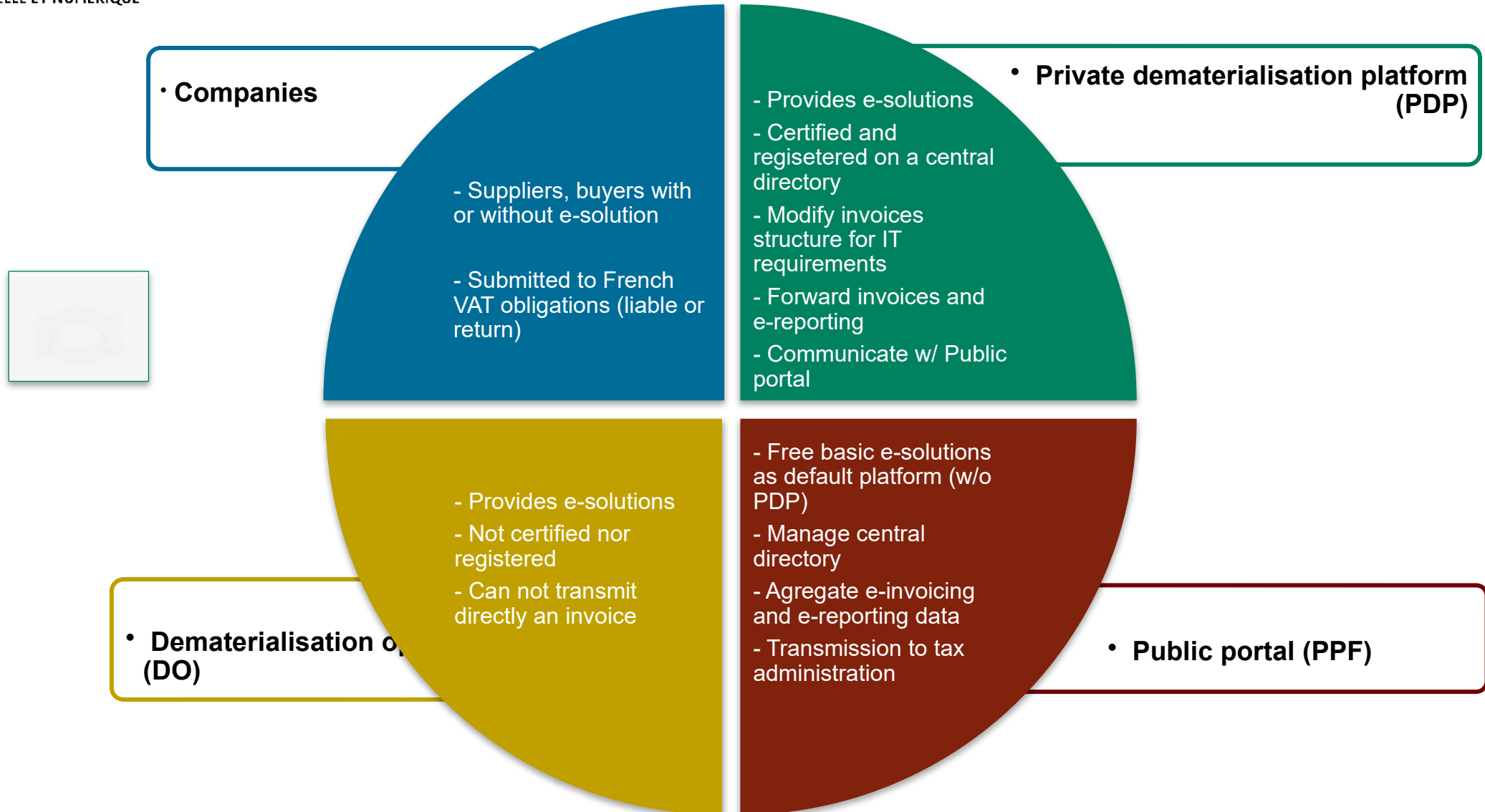
Only service providers who are **registered as partners of the administration** are authorized to exchange invoices and transmit data to the public platform.

Registration for a **period of 3 years** will have to be renewed.

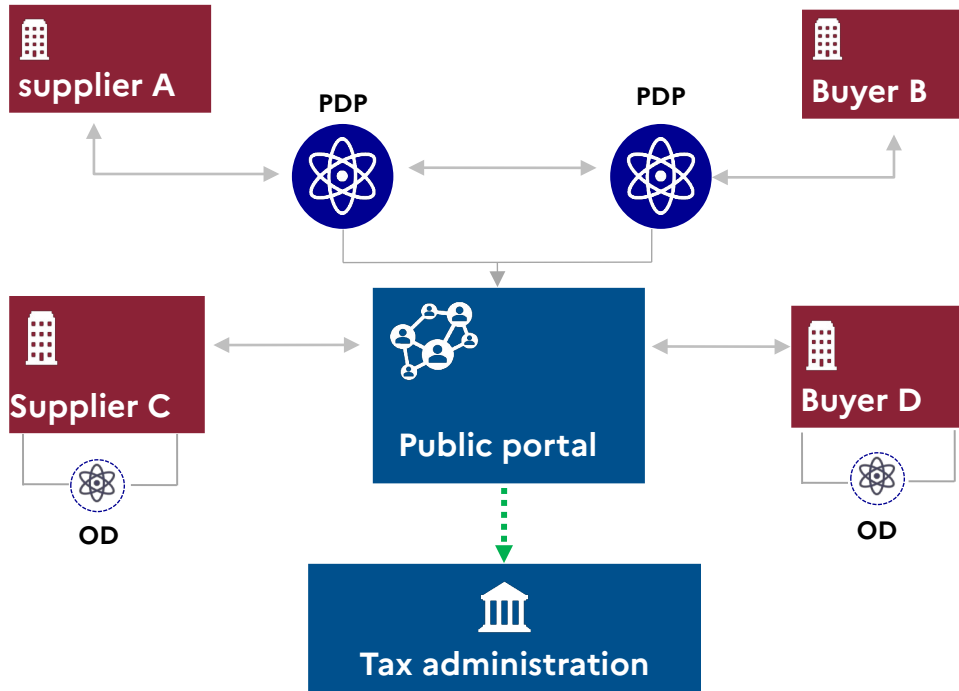
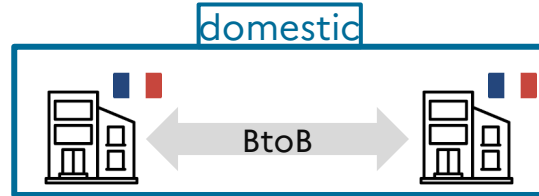
**The role of the public platform**

- Offers a minimum set of free services as a platform
- Manages the central directory of companies and chosen platforms
- Aggregates all data for transmission to the tax administration

# « Y » model : Stakeholders



# Features of e-invoicing



## Reminder :

- **Supplier** and **buyer** are taxable person established in France
- The transactions are deemed to be located in France for VAT purposes.

## Exceptions :

- Transactions exempted under articles **132** and **135** of VAT directive,
- Defence and security contracts (public procurement code).

## Invoice format compliant with EU e-invoicing EN 16931 standard

- ✓ Cross industry invoice (CII)
- ✓ Universal Business Language (UBL)
- ✓ Mixed format (XML + PDF/A3)

Subset of structured data to be sent for the use of tax administration in real time.

# Features of e-invoicing

## *Required data*

### *Which data forward ?*

#### *Principle :*

- Transmission to the tax administration of a **core set of 24 data** in a structured format among the mandatory regarding :
  - art. 242 nonies A ann. II au CGI (art. 226 VAT directive)
  - art. R123-221 du code du commerce (SIREN / SIRET number)
- Plus data regarding **invoice status** and **payment**.



**8 target data** will be added in subsequent deployment waves

**List of data published :**

*<https://www.impots.gouv.fr/portail/specifications-externes-b2b>*

# "Y" model : role of private dematerialisation platforms : obligations, interoperability and security issues

## Objectives :

- ✓ Guarantee the robustness of the solutions offered to companies
- ✓ Guarantee the security of user data
- ✓ Guarantee companies and tax authorities against digital threats (economic predation, cyber security)

## Registered platforms

- ✓ Some legal and technical conditions to respect like localization of the data, audit of their IT system, ...
- ✓ Interoperability of platforms : obligation for a dematerialisation platform to connect to the public portal and to connect to at least one other private dematerialization platform, either as part of a bilateral exchange protocol or as part of a network exchange protocol (as PEPPOL or EESPA).

## Possible sanctions

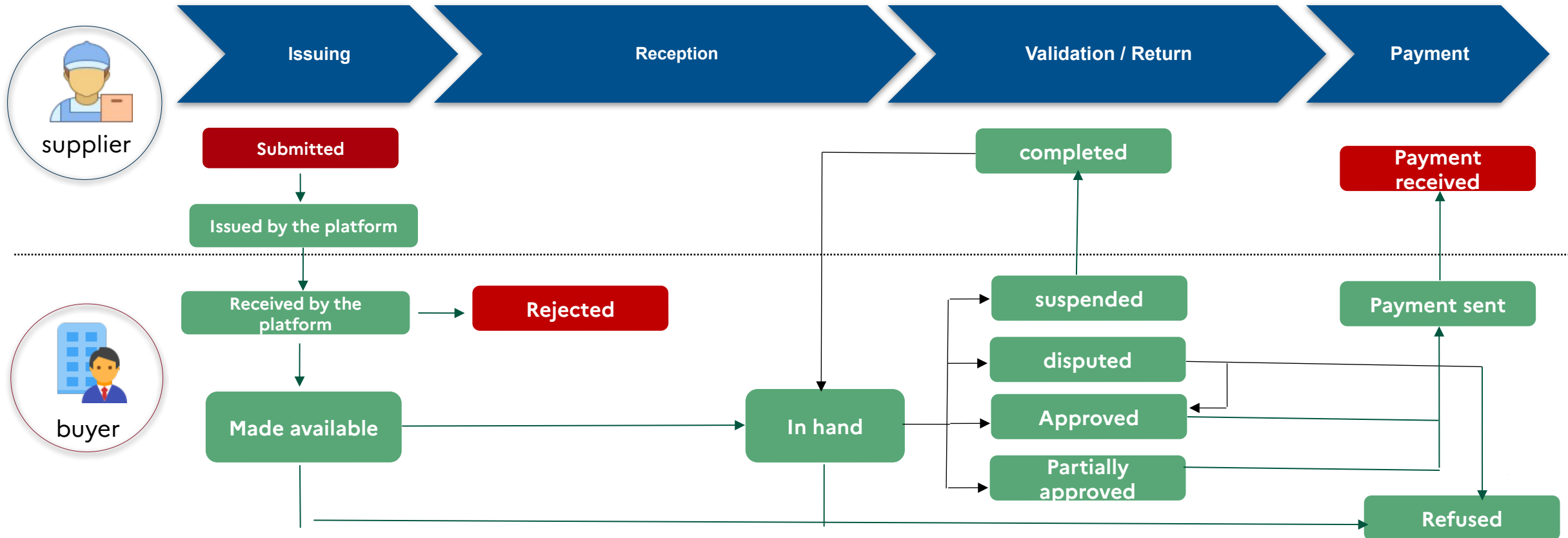
Penalties can be applied in the event of platform failure.

# Features of e-invoicing *status invoice*

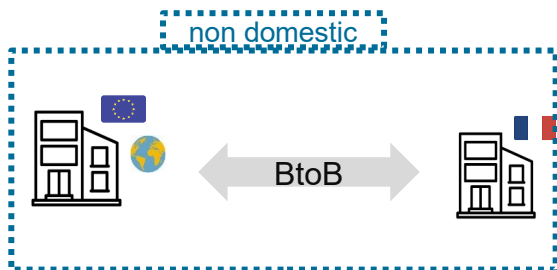


## Principle :

- Taxable person must report some data regarding the cycle life of the invoices. Some data are **mandatory**, others are **recommended**.



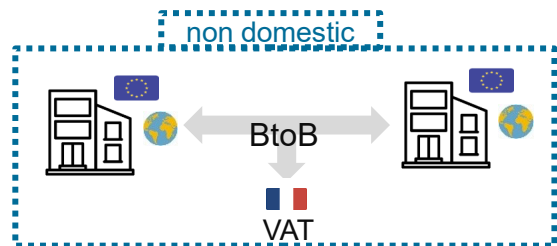
# Features of e-reporting



One of the taxable company is established in France and the other is not



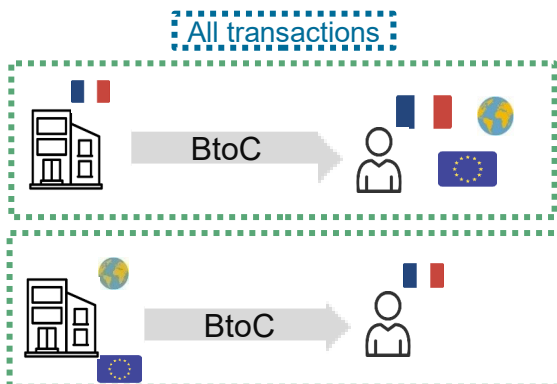
E-reporting by the company established in France



BtoB non established in France but transaction is submitted to VAT in France



E-reporting by the supplier if he is the taxpayer.  
If tax due by the buyer, no e-reporting.



BtoC when

- supplier is established in France
- supplier is not established in France



E-reporting by the supplier



E-reporting also applies to SME !



# Features of e-reporting

## Scope complementary to e-invoicing

Data e-reporting for the use of the tax administration to allow return pre-filling.

- ✓ Transactions listed in the law (intracommunity acquisition / supply of goods or services, exports, distance selling)
- ✓ Exemptions : imports, exempted transactions, security/defence imperative.

**Transmission of e-reporting** must be made *via* a registered private platform or the public platform

## How to do your e-reporting ?

- ✓ By an electronic invoice or
  - ✓ by an XML file with required data or
  - ✓ online filling
- on a registered private platform or the public platform.

## Good to know for BtoC transactions

- ⇒ No personal data, no information about services or products
- ⇒ limited set of data aggregated per day.

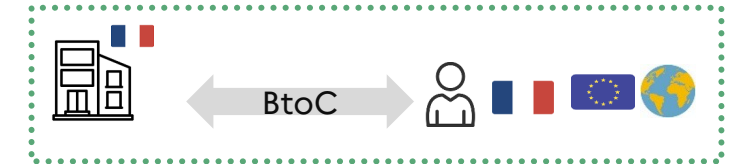
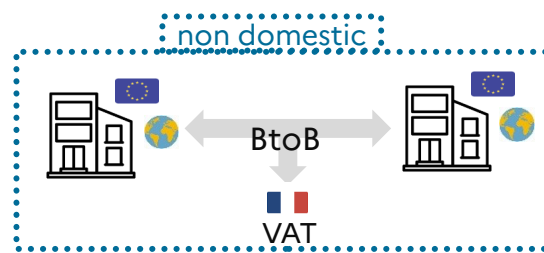
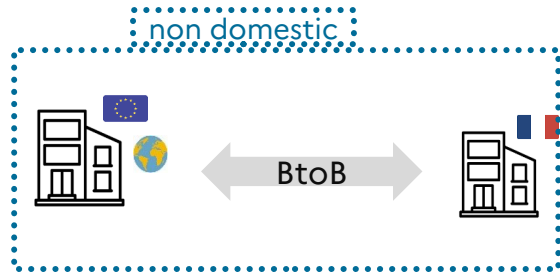
## Periodic reporting depends on your VAT taxation system

- 3 times a month (if monthly VAT return)
- once a month (if quarterly VAT return)
- once every 2 months (if annual VAT return or no return)



# Features of e-reporting

## *Taxable person*



In any case, e-reporting obligations will weigh on the taxable person submitted to VAT obligations in France (liable for VAT or return obligations)

### Supplier if

- liable for VAT in France
- reporting obligations in case of exemption (exportations, IC delivery, ...)

### Buyer if

- Intra-community acquisition of goods
- Reverse charge mechanism
- ...

Taxable person liable for VAT in France

### Supplier :

- Established in France ;
- Not established in France and without option for OSS

# Features of e-reporting

## *Required data*

### *Which data forward ?*

#### *Principle :*

- **BtoB non domestic** : same data as for e-invoicing
- **BtoC : globalised** data per day, **no personal data** (GDPR)
  - ✓ VAT number
  - ✓ per rate, taxable amount and VAT amount
  - ✓ amount of VAT payable, excluding foreign VAT, in €
  - ✓ type of transaction
    - supply of goods (i) submitted / (ii) not submitted to VAT
    - supply of services (i) submitted / (ii) not submitted to VAT
  - ✓ number of daily transactions
  - ✓ date of transactions
  - ✓ mention of option for VAT on debits, if opted



If the supplier usually issues e-invoices for those transactions, he can drop them on its PDP or directly on Public portal.

# Features of payment data reporting

## Why transmit payment data ?

- Necessity to report to the tax administration the **moment VAT is paid** for supply of services when **VAT is chargeable at time of payment**.



**The French exception !**

- Payment data report is mandatory only for those supplies of services
- ⇒ **Required for E-invoicing AND E-reporting.**

## Who ?

Information must be provided **by the supplier**.

## How ?

- ✓ Transmission of payment via the platform chosen for e-invoicing / e-reporting.
- ✓ *Via* payment status in case of invoice = status « paid » or *via* XML file in the other cases or online filling.

## Which one ?

- **date** of collection
- **amount** collected by tax rate
- **invoice date and number**, if there is an invoice

## When ?

**Periodic reporting depends on your VAT taxation system** (monthly or every 2 months)

# Contacts and more information

## Contacts

- Direction de projet facturation électronique  
[mission-facturation-electronique@dgfip.finances.gouv.fr](mailto:mission-facturation-electronique@dgfip.finances.gouv.fr)
- AIFE  
[fe2023.aife@finances.gouv.fr](mailto:fe2023.aife@finances.gouv.fr)

## Dedicated online pages on [impot.gouv.fr](https://www.impots.gouv.fr) :

<https://www.impots.gouv.fr/facturation-electronique-et-plateformes-partenaires>

<https://www.impots.gouv.fr/move-eletronic-invoicing>

## Social Network

LinkedIn DGFIP / LinkedIn Chorus pro

